

# **Activity Review**

# North Carolina State **Board of Certified Public** Accountant Examiners

Suite 104, 1101 Oberlin Road, Post Office Box 12827, Raleigh, NC 27605-2827 (919) 733-4222 No. 1 2000

## **Practice Monitoring Essential to Quality**

The following fictional scenario is presented for illustrative purposes:

A California licensed accountant, accused of issuing grossly misleading financial statements, is sitting in court on the witness stand, being questioned by the plaintiff's attorney.

**Attorney:** Are your familiar with the professional requirements concerning quality control for a pubic accounting firm?

Licensee: Yes, I am.

**Attorney:** How large is your firm?

**Licensee:** I have one full-time and one part-time bookkeeper and a receptionistsecretary.

**Attorney:** Is either of these a licensed accountant?

Licensee: No.

**Attorney:** Then who reviews the financial reports that you prepare and issue?

**Licensee:** No one on my staff is qualified to review financial reports.

**Attorney:** Do you use a checklist when you prepare financial statements to assure conformity with the standards for the type of engagement involved?

Licensee: No.

**Attorney:** Do you do a cold review before issuing a statement you have prepared, like letting it sit on your desk for a day or so and then reviewing it as objectively as you can?

**Licensee:** Usually there's not enough time. The statements are often late as it is.

**Attorney:** Then no one inside or outside of

financial reports you prepare?

**Licensee:** That's correct.

**Attorney:** Then how do you implement the monitoring requirements for small public accounting firms provided for in paragraphs 10 and 11 of the Statements of Quality Control Standards No. 3?

Licensee: (Silence.)

Small firm proprietors with no staff or with a limited number of management-level individuals should ask themselves that very question. Such proprietors are not excused from meeting at least minimum quality control standards.

While the extent of review appropriate in any engagement may be judgmental, completely unreviewed performance of audits is inconsistent with acceptable quality control.

Professional standards include Statements on Quality Control Standards that apply to every CPA firm that has an accounting or auditing practice.

In meeting these standards, it is reasonable to expect greater vulnerability to quality breakdown in smaller firms, especially those of sole practitioners, unless sufficient effort is expended to overcome the problem of size limitations.

Analysis of recent results developed by the [California BOA's] Report Quality Monitoring Committee in its review of financial reports under the Section 89.1 program indicates that gen-

your office does a pre- or post-issuance of erally, the smaller the firm, the higher the number of "fail" evaluations.

> For this purpose "fail" is defined as evaluations of marginal or substandard. It is not unrealistic to attribute this result, to a large extent, to a failure to subject the final report to some sort of review process.

> The absence of the review element of quality control is a serious problem for a public accounting firm. It is difficult to defend an engagement that has not met at least minimum standards in the circumstances. However, this problem faced by small firms is not insurmountable. Consider the following options:

> A well-developed checklist suitable for the engagement can help document that the relevant standards were met. Such checklists are available from professional organizations and are also in-

> > **Monitoring** continued on page 4

#### www.state.nc.us/cpabd

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### **Board and Consent Orders**

#### KPMG LLP Raleigh, NC 12/20/99

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

- 1. Respondent KPMG LLP (hereafter "Respondent firm"), is a licensed certified public accounting firm in North Carolina.
- 2. On January 7, 1999, Tracy T. Jackson signed a Moral Character Affidavit as a CPA for a licensing applicant. Although she was living and working in North Carolina, Ms. Jackson was not licensed as a CPA in North Carolina when she signed said affidavit.
- 3. In response to Board inquiries regarding said affidavit, Respondent firm stated, on behalf of Ms. Jackson, that she had been employed as an audit manager with Respondent firm since October of 1997 but that she had "not held herself out as a North Carolina CPA."
- 4. Despite Respondent firm's representations that "all incoming members of the audit and tax staff" are advised that if they hold CPA certificates from other states they are "required to obtain a North Carolina CPA license," Ms. Jackson has failed to obtain a North Carolina CPA certificate.
- 5. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board ex parte, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent firm's identification in North Carolina of unlicensed or unregistered professional staff as CPAs is a violation of NCGS 93-1 (a)(3), 93-3, 93-9, and 93-10, and 21 NCAC 8N .0202 and 8N .0203 (b)(3).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

- 1. Respondent firm shall adopt, upon the date of this Order, the following internal procedures to assure its future compliance with North Carolina's licensing requirements:
- a. Pursuant to this procedure, the supervising CPA registered with the Board for each North Carolina location of Respondent firm shall be responsible for compliance with applicable CPA licensure requirements.
- b. On at least an annual basis, the licensure status of each individual required to be licensed will be confirmed, in writing, together with a listing of each individual not in compliance with the applicable laws or regulations, any explanatory information considered relevant and a recommended plan of action. Any licensure violation after the date of this agreement will be considered in the performance appraisal of the appropriate supervising CPA and the individual. Depending on the circumstances, noncompliance will result in appropriate action by Respondent firm, including, without limitation, potentially a reprimand, dismissal, or other penalty.
- c. Any partner, manager, or CPA staff member transferring to North Carolina hereafter will receive explicit instructions regarding licensing and registration requirements in North Carolina. Any partner, manager, or CPA staff member transferring to North Carolina and who has met the applicable prerequisites will be instructed to obtain immediately a temporary license upon beginning work in North Carolina, and must immediately apply for a reciprocal license before the expiration of the temporary license. A re-

port on the application process will be sent to the appropriate supervising CPA at the end of the temporary license period and upon completion of the reciprocal licensing application.

- d. Consistent with the requirements of paragraphs b and c above, the appropriate supervising CPA responsible for each of Respondent firm's North Carolina offices will annually audit the licensure status of each partner, manager, and CPA staff member in said office.
- e. All licensing applications completed and submitted by any partner, manager, CPA staff member, or licensure applicant will be reviewed by the supervising CPA prior to submission to the Board.
- 2. Respondent firm shall pay a one thousand dollar (\$1,000.00) civil penalty.
- 3. Any further material violations of the terms of this Order shall result in the assessment of a five thousand dollar (\$5,000.00) civil penalty for Respondent firm in addition to any other discipline appropriate to said violation.

#### Chet Milton Williams, #16908 Zebulon, NC 12/20/99

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

- 1. Respondent is the holder of North Carolina certificate number 16908 as a Certified Public Accountant.
- 2. Respondent, on his 1998-99 individual license renewal, indicated that he was employed by Carolina Builders Corp.
- 3. Respondent replied to a Board inquiry that he prepares for a fire department requests for refund of sales taxes and prepares financial statements for the local fire department which are then provided to the external auditor.
- 4. Board staff sent a letter dated

May 25, 1999, to Respondent's last known home address by first class mail requesting that Respondent register his firm with the Board and provide the Board with required information concerning his firm's compliance with State Quality Review (SQR) requirements.

- 5. Board staff sent a second letter dated June 22, 1999, to Respondent's last known home address by certified/return receipt mail requesting that Respondent register his firm with the Board and provide the Board with required information concerning his firm's compliance with SQR requirements.
- 6. After the August 23, 1999, issuance of a Notice of Hearing, Respondent filed in October of 1999 a firm registration with the Board.
- 7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

- 1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
- 2. Respondent's actions as set out above constitute violations of NCGS 93-12 (7b), NCGS 93-12 (8c), and NCGS 93-12 (9)e and 21 NCAC 8J .0108, 21 NCAC 8M .0102, and 21 NCAC 8N .0206.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

- 1. Respondent is censured.
- 2. Respondent's license shall be suspended for thirty (30) days from the date this Order is approved by the Board; however, said suspension is stayed.

- 3. As a condition of the stay of his suspension, Respondent shall be on probation, shall comply with the terms of this Order, and shall violate no accountancy statutes or rules for two (2) years from the date this Order is approved by the Board.
- 4. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted with this signed Order.
- 5. Respondent's firm must obtain a peer review to be completed before December 31, 2000.
- 6. Respondent agrees that failure to timely comply with the terms of this Order or with all accountancy statutes and rules during the two (2) year probationary period shall be deemed sufficient grounds for imposition of the thirty (30) days suspension of Respondent's license in addition to any other discipline as assessed for the future violation.
- 7. Respondent agrees to cooperate at all times with the Board in the supervision and investigation of compliance with this settlement agreement and agrees to make all files, records, or other documents available immediately upon the demand of the Board.

#### Bonnie Spicer Greenhlagh, #16866 Apex, NC 12/20/99

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina with a quorum present. The Board and Respondent stipulate that it is expressly understood and agreed that this consent order is in full accord and satisfaction of a disputed claim and that the findings stated herein shall not be binding in any other action and shall not constitute, or be construed as, an admission of liability or culpability on the part of the Respondent:

1. Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina and is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Eth-

ics and Conduct promulgated and adopted therein by the Board.

- 2. Respondent, during her employment as a staff accountant for a North Carolina CPA firm, misappropriated funds from her employer's client.
- 3. Respondent's misappropriation of funds from her employer's client is a violation of 21 NCGS 93-12 (9) and 21 NCAC 8N .0203.
- 4. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board ex parte, whether or not the Board accepts this Order as written.

BASED ON THE FOREGOING, and in lieu of further proceeding under 21 NCAC Chapter 8C, the Board and Respondent agree that:

1. The Certified Public Accountant certificate issued to Respondent, Bonnie Spicer Greenhalgh, is hereby permanently revoked.

Orders continued on page 5

# Licensing Activity December 1999

The following certificate applica-

#### **Certificates Issued**

tions were approved at the December 20, 1999, Board meeting:
Karen Elizabeth Abell
Shelby Nicole Travis Allen
Mark R. Baxter
Elizabeth Gail Beatty
William Astor Ferguson, Jr.
Kayla Burnette Holden
Scott Lamar Jensen
Kristine Moseley Kinsey
Michelle Siska McClanahan
Guisug Gina Nam
Lizette Ross
David Franklin Vaughan

#### Reissuances

Michael Allyn Wiechart #20086

#### Reinstatements

Karen Grob Holcombe #18419 William Gip Kimball #7809 Kathy McKeown Niven #15587 Linda Faye Williams Sims #10169

#### Monitoring from page 1

cluded in professional publications. This can be supplemented by taking a fresh look at the procedures performed either before or after issuing the report that led up to the statements and by reviewing the statements themselves.

A practitioner who has no in-house independent review capabilities might enter into a reciprocal arrangement with another sole practitioner with limitations whereby review, consultation, and other services may be exchanged. Of course, a suitable level of quality should be the goal. If either practitioner is concerned about exposure of client names, reports may be sanitized (client names removed), or satisfactory contractual arrangements may be made to protect against undesirable client name exposure.

A sole practitioner or a practitioner who has limited management level staff may arrange with another practitioner, firm or other professional group to review the attest engagement on a fee basis. A retired licensee who is looking for part-time work or who wants to "keep his or her hand in" would be an ideal source.

Joining professional accounting societies could also be helpful to a practitioner with a small firm. Not only does this provide a resource for someone whose own resources are limited, but it also presents the opportunity to meet other licensees with similar practice limitations and to discuss mutual problems and mutual solutions.

Regardless of size, licensees must meet certain minimum quality control standards and failure to meet them can result in exposure to needless risks.

(Adapted from the article, "Monitoring Your Practice is Essential to Quality," written by Charles Chazen, Past Chair, California Board of Accountancy Report Quality Monitoring Committee. Reprinted with permission from Issue No. 40 of "Update," the California Board of Accountancy's newsletter.)

### **Certificate Forfeitures**

The following CPAs forfeited their certificates on August 9, 1999, for failure to file the certificate renewal form, which includes the CPE report. Such failure violates NCGS 93-12(15). The names below are those individuals who have not been reinstated or did not have reinstatement applications pending by the December 20, 1999, Board meeting.

Andrew J. Adams **Robert Amarante** Ellis Janious Broadie, III Larry Wayne Brumfield **Peter Andrew Caprise** Warren Godfrey Carson **Christy Idol Casper** John Smith Clark Richard Grav Craft **Charles Deeluqwadag Crowe** Clarissa Story Felts Jerry Dwight Gambrell Sonnie Folds Gregg Franklin Hanna Habit Diane Anita Hardison Lisa Marie Henricks Steven V. Jones Alex W. Karr Michael Edwin Neil Keener

Debra Dunn Kellar Susan L. Kelly Gina R. Lafferty Jeffrey S. Lehrfeld John Jyh-Ming Lin Kathryn Lindsay Little Jose A. Martinez Melody Anne McDuffie Edward Graham McGoogan, Jr. Rory Michael Moran Steven Robert Ostrander Kerri Lynn Pierce Kevin Michael Rose Mary Kaye Sanderson Michael Angelo Tucker Earl Eugene Whitmire **Hubert James Williams** Lisa Kay Wilson Lake Warren Woods

### **Board Meetings**

February 21

March 17
April 24
May 22
June 19
July 17
August 21
September 11
October 9
November 20
December 18

All Board meetings are open to the public. However, under State law, some portions of the meetings are closed to the public. If you wish to address the Board regarding a specific issue, please contact Robert N. Brooks, the Board's Executive Director, at (919) 733-1425 at least two weeks prior to the Board meeting date.

### **Exam Grades**

Grades from the November 1999 Uniform CPA Examination will be mailed to candidates on January 31, 2000.

Grades will be mailed to the address on file with the Board. A candidate whose address has changed since sitting for the exam should submit a "Change of Address" form (see page 8) to the Board as soon as possible.

Address changes must be in writing and may be faxed to (919) 733-4209, Attn: Examinations.

A candidate may also e-mail his or her address change to examinations@mindspring.com.

Visit our web site www.state.nc.us/cpabd

#### Orders from page 2

## Names Not Published 12/20/99

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondents stipulate the following Findings:

- 1. Respondents are the holders of North Carolina certificates as Certified Public Accountants.
- 2. On their 1997-98 and 1998-99 individual certificate renewals, Respondents failed to disclosed a pending Internal Revenue Service (IRS) investigation by failing to answer "yes" to the question: "Have you been investigated, charged or disciplined since filing your last renewal application, or are you currently under investigation by a governing or licensing board or by a state or federal agency?"

- 3. The investigation regarded for delinquent tax returns that were actually filed before the IRS investigation began. The investigation was ultimately closed without action against Respondents.
- 4. Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Order with the Board ex parte, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondents' conduct as set out above constitutes violations of NCGS 93-12 (9)e and 21 NCAC 8J .0101 (b)(1), 8N .0202 (b)(3), 8N .0206, and 8N .0213.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondents agree to the following Order:

1. Respondents shall receive unpublished reprimands.

#### Comments?

Do you have questions or comments regarding the information published in the Activity Review? If so, please contact Lisa R. Hearne, Communications Manager, by telephone (919) 733-4208, by fax (919) 733-4209, or by e-mail (communications@mindspring.com).

### Forms Available on Web Site

The following forms and information are available from the Board's web site (www.state.nc.us/cpabd):

#### Applicants and Licensees

- · Affidavit of Lost Certificate
- Application for Inactive Status
- Application for Retired Status
- Certificate of Moral Character
- Experience Affidavit
- Experience Affidavit (part-time)
- Experience Affidavit (self-employed)
- Experience Affidavit (teaching)
- Law & Ethics Course Information
- Non-Resident Reciprocal Certificate Application Package
- Reciprocal Certificate Application for South Carolina Licensees
- Request for Transfer of Grades
- Request for Extension to Complete CPE Hours

#### **CPE Sponsors**

- CPE Sponsor Application
- CPE Completion Certificate (sample)
- CPE Supplementary Schedule of Courses
- NASBA Addendum for CPE Sponsor Registration
- CPE Promotional Material (sample)
- New Course Form (type 6 sponsors)

#### **Firms**

- · Additional Offices Registration
- Business Corporation to PC Conversion Package
- Foreign PC Registration Package
- Foreign PLLC Registration Package
- Individual Practitioner Registration Package
- LLC to PLLC Conversion Package
- LLP Registration Package

- Notification of Partner Admission to a Partnership or LLP
- Partnership Registration Package
- PC Articles of Amendment
- PC Registration Package
- PLLC Registration Package
- SQR Statement of Completion

#### **Miscellaneous**

- 1999 Rule Book (statutes & rules)
- 1999 Accountancy Rules
- Activity Review (1998-present)
- Complaint Form
- Complaint Procedure

To view and print these forms, you must have the Adobe Acrobat Reader software, which can be downloaded free from the Adobe web site. A link to the Adobe site is included on the "Forms" page of the Board's web site.

### **IRS Expands Credit Card Program**

After a successful test of accepting credit card payments in 1999, the Internal Revenue Service (IRS) is expanding that availability to individuals seeking automatic extensions of time to file returns and those making estimated tax payments for tax year 2000. There will also be new opportunities to file and pay taxes electronically.

The IRS offers these electronic payment options through partnerships with private industry, including credit card processors and tax preparation software developers.

All individuals will again be able to use the pay-by-phone system to charge tax payments to American Express, Discover or MasterCard accounts.

This system will accept three types of payments—the balance owed on a 1999 return; a projected balance of 1999 taxes due on a request for an automatic extension of time to file; or an estimated tax payment for tax year 2000.

Taxpayers charging an automatic extension or estimated tax payment will not have to file the associated paper Forms 4868 or 1040-ES. The phone system, operated by official Payments Corporation, will open January 14, 2000. The estimated tax payment option will become available March 1, 2000.

Three tax software developers (Intuit, Nelco, and Orrtax) will offer e-file and pay combinations for individuals. In these programs, the credit card payment information is part of the electronic return filed.

The IRS does not set or collect any fees for credit card payments, but the private sector partners may impose convenience fees, based on the tax amounts charged.

All individuals who file electronically—including those using TeleFile, the file-by-phone system—will be able to have the balance due debited directly from their bank accounts.

# Attention May 2000 Exam Applicants

If you are planning to sit for the May 2000 Uniform CPA Examination, please note the following application deadlines:

Initial exam applicants January 31, 2000 Re-exam applicants February 29, 2000

Your complete application must be postmarked or received in the Board office before the appropriate deadline.

The examination fee is \$175.00, regardless of the number of sections for which you are sitting. Your canceled check or credit card statement is proof only that your application was received—it does not indicate that your application has been approved.

To request a May 2000 examination application, please call the Board's application line (1-800-211-7930) or send an e-mail request to examinations@mindspring.com.

# **Declaratory Ruling**

Pursuant to the Administrative Procedures Act and Board rules, Declaratory Rulings set no precedents and are limited to the facts of the request and may be relied upon only by the requesting party.

RE: NCGS 93-9; 21 NCAC 8N .0302(d)

#### **BACKGROUND INFORMATION:**

Petitioner has two offices, Office A and Office B, located approximately 31 miles apart. Both offices currently have a CPA in each location who actively participates in the every day business of that office. Discussions and communications between the two offices occur daily via e-mail and telephone. The offices, which are networked via a wide-area network, occasionally work together on projects or client matters and work is being "shifted" between offices.

#### **QUESTION:**

Based on these circumstances, can Office B be actively and locally supervised by a CPA in Office A or is a CPA required to physically spend 51% of his/her time in Office B?

#### **CONCLUSION:**

NCGS 93-9 allows the employment of unlicensed personnel but states that such employees must work under the control and supervision of a CPA. In addition, 21 NCAC 8N .0302(d) states that every North Carolina office of a CPA firm shall be actively and locally supervised by a designated actively licensed North Carolina CPA.

Although physical presence is an important factor in supervision, it is not

the only indication of supervision. With today's technology, communication via a computer may appear to be as close as that communication which occurs when a CPA and staff are in the same location.

Based on the facts presented in the background information, a CPA in Office A may supervise Office B of the firm without physically spending 51% of his/her time in Office B. However, a CPA in the firm must be designated as the supervisor and this individual will be primarily responsible to the Board for all work performed in Office B.

Date Requested: 11/1/99 Date Approved by Board: 12/20/99

# **Important 2000 Dates For CPAs and Exam Applicants**

May 2000 Exam Applications Available January 3 November 1999 Exam Grade Release Date January 31 May 2000 Exam Application **Deadline for Initial Applicants** Firm Renewal and SQR Compliance **Information Final Deadline for 2000** February 29 May 2000 Exam Application **Deadline for Re-exam Applicants** April 18 Certificate Renewals Mailed May 3-4 May 2000 Uniform CPA Examination (Raleigh & Winston-Salem) **June 15** November 2000 Exam Applications Available June 30 Certificate Renewal Deadline July 31 May 2000 Exam Grade Release Date November 2000 Exam Application **Deadline for Initial Applicants** August 31 November 2000 Exam Application **Deadline for Re-exam Applicants** November 1-2 November 2000 Uniform CPA Examination (Raleigh & Winston-Salem) November 20 Firm Renewal and SQR Compliance Information for 2001 Mailed December 31 Firm Renewal and SQR Compliance **Information Due for 2001** 

Please remove this page and save for future reference.

# State Board of CPA Examiners

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# Address Change? Let Us Know!

| Certificate holder  Last name      | Jr./III                | First       | Middle     |
|------------------------------------|------------------------|-------------|------------|
| Certificate number                 | $\_$ Send mail to $\_$ | home        | business   |
| Current home address               |                        |             |            |
| City                               | State                  | Zip         |            |
| Business name                      |                        |             |            |
| Current bus. address               |                        |             |            |
| City                               |                        |             |            |
| Telephone: Bus. ( )                | Home (                 | )           |            |
| Bus. fax ( )                       | email address          |             |            |
|                                    |                        |             |            |
| Signature                          |                        | Date        |            |
| Mail to: N.C. State Board of       | To fax or e            | mail addres | ss change: |
| CPA Examiners                      | CPA Board              |             | 733-4209   |
| P.O. Box 12827 Ralaigh NC 27605-28 | Email addr             |             | a com      |

Certificate holders not notifying the Board in writing within 30 days of any change in address or business location may be subject to disciplinary action under 21 NCAC 8J .0107.